

CERTIFIED PUBLIC ACCOUNTANTS
14 Penn Plaza, Suite 1800
New York, NY 10122
Phone: 212-643-0099
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WWW.METISGROUPLLC.COM

VIA RETURN RECEIPT REQUESTED

June 8, 2009

✓
Clerk of the United States Bankruptcy Court for
the Southern District of New York
One Bowling Green
New York, NY 10004

And

Irving H. Picard, Trustee
C/O Baker & Hostetler LLP
45 Rockefeller Plaza
New York, NY 10011

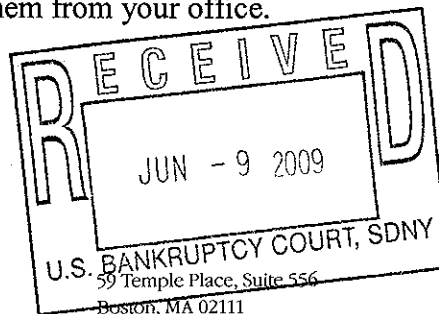
Re: Fred & Susan Plum
SSN's [REDACTED] 6284 & [REDACTED] 2517
Madoff Litigation

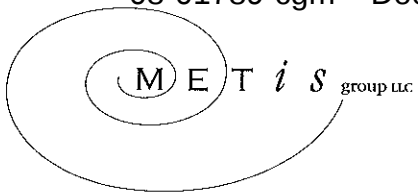
Dear Sir/Madam & Mr. Picard,

Thank you for your letter dated 5/28//09 to Mrs. Susan Plum against her individual claim (copy enclosed). Since your similar letter addressed to them for their second joint claim regarding the joint account has not yet been received, we are writing to advise you of the similar circumstances under which the joint claimants' position is also being brought to your attention.

Please be advised that the above named joint claimants, Mr. Fred Plum and Mrs. Susan Plum, will be filing amended tax returns in order to pursue the Madoff related losses as outlined in the IRS published guidance on handling these losses. Accordingly, the claimants will only be pursuing the SIPA coverage of \$500,000 and are withdrawing their claim of the additional \$500,000 'against the fund of customer property'.

The claimants will forward the executed and notarized PARTIAL ASSIGNMENT AND RELEASE form as soon as one is received by them from your office.





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You may call us should you have any questions.

Very truly yours,

A handwritten signature in dark ink, appearing to read "Edward B. Morris", is written over the typed name.

Edward B. Morris

cc: Susan Plum